



3015 (02-09-04)

ANNUAL REPORT

OF

Name: CEDAR GROVE MUNICIPAL WATER UTILITY

Principal Office: 22 WILLOW AVENUE
CEDAR GROVE, WI 53013

For the Year Ended: DECEMBER 31, 1999

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I KAREN OTTE of
(Person responsible for accounts)

_____, Cedar Grove Municipal Water Utility, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)

02/21/2000
(Date)

CLERK-TREASURER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110)	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CEDAR GROVE MUNICIPAL WATER UTILITY

Utility Address: 22 WILLOW AVENUE
CEDAR GROVE, WI 53013

When was utility organized? 1/1/1932

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN OTTE

Title: CLERK-TREASURER

Office Address:

22 WILLOW AVENUE
CEDAR GROVE, WI 53013

Telephone: (920) 668 - 6523

Fax Number: (920) 668 - 8597

E-mail Address:

Individual or firm, if other than utility employee, preparing this report:

Name: MS PENNY WEBER CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE
P.O. BOX 1002
SHEBOYGAN, WI 53081

Telephone: (920) 457 - 3641

Fax Number: (920) 457 - 8148

E-mail Address: penny@webercorson.com

President, chairman, or head of utility commission/board or committee:

Name: NONE

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:****Date of most recent audit report:****Period covered by most recent audit:**

Names and titles of utility management including manager or superintendent:

Name: MR TOM HUENINK**Title:** PLANT OPERATOR**Office Address:**22 WILLOW AVENUE
CEDAR GROVE, WI 53013**Telephone:** (920) 668 - 6523**Fax Number:** (920) 668 - 8597**E-mail Address:**

Name of utility commission/committee:

Names of members of utility commission/committee:

MR PAUL DEKKER, SUPERINTENDANT

MR TOM HUENINK, PLANT OPERATOR

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	150,833	167,802	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,123	67,468	2
Depreciation Expense (403)	27,263	25,943	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,213	24,889	5
Total Operating Expenses	123,599	118,300	
Net Operating Income	27,234	49,502	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	27,234	49,502	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	740	1,009	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	740	1,009	
Total Income	27,974	50,511	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	27,974	50,511	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,602	21,227	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	2,870	5,740	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	21,472	26,967	
Net Income	6,502	23,544	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,981	1,437	19
Balance Transferred from Income (433)	6,502	23,544	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	31,483	24,981	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
CHECKING AND SAVINGS ACCOUNTS	740	4
Total (Acct. 419):	740	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	150,833	0	0	0	150,833	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:					0	6
Revenues subject to Wisconsin Remainder Assessment	150,833	0	0	0	150,833	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,245,985	1,241,758	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	252,728	225,397	2
Net Utility Plant	993,257	1,016,361	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	42,563	41,908	8
Temporary Cash Investments (132)	550	24,864	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	23,800	26,388	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,731	2,475	14
Materials and Supplies (150)	5,445	8,005	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	74,089	103,640	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	35,216	7,322	20
Total Deferred Debits	35,216	7,322	
Total Assets and Other Debits	1,102,562	1,127,323	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	166,417	17,900	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	31,483	24,981	23
Total Proprietary Capital	197,900	42,881	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	53,918	154,675	25
Other long-Term Debt (224)	325,000	375,000	26
Total Long-Term Debt	378,918	529,675	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,593	4,717	28
Payables to Municipality (233)	30,608	46,153	29
Customer Deposits (235)			30
Taxes Accrued (236)	14,499	23,942	31
Interest Accrued (237)	2,109	6,495	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	51,809	81,307	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	507	36
Total Deferred Credits	0	507	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	473,935	472,953	38
Total Liabilities and Other Credits	1,102,562	1,127,323	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,245,985	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)					5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,245,985	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	252,728	0	0	0	9
Total Accumulated Provision	252,728	0	0	0	
Net Utility Plant	993,257	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	225,397				225,397	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,263				27,263	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,315				1,315	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	28,578	0	0	0	28,578	13
Debits during year						14
Book cost of plant retired	1,247				1,247	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,247	0	0	0	1,247	19
Balance End of Year	252,728	0	0	0	252,728	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.30%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,445	8,005	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	5,445	8,005	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				1
Total			<u>0</u>	
Unamortized premium on debt (251)				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	17,900	1
Changes during year (explain):		
VARIOUS ADVANCES FROM VILLAGE 1959-1992 FORGIVEN BY VILLAGE BOARD RES	148,517	2
Balance end of year	166,417	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
1997 tax equivalent	12/31/1997	00/00/0000	0.00%	6,159	1
INTEREST ON ADVANCES FOR 1998	12/31/1999	00/00/0000	0.00%	5,739	2
Loan 1	10/26/1959	00/00/0000	6.00%	0	3
1998 TAX EQUIVALENT	12/31/1999	00/00/0000	0.00%	23,942	4
Loan 3	06/30/1960	00/00/0000	6.00%	0	5
Loan 4	09/13/1989	00/00/0000	6.00%	0	6
Loan 5	12/11/1991	00/00/0000	0.00%	0	7
Loan 6	04/01/1992	00/00/0000	0.00%	0	8
NAT'L EXCHANGE BANK LOAN DUE 3/31/1998	12/31/1999	00/00/0000	0.00%	18,078	9
Loan 2	06/30/1960	00/00/0000	4.50%	0	10
Total for Account 223				53,918	
Other Long-Term Debt (224)					
Nat'l Exchange Bank Loan	06/17/1996	06/17/2006	5.25%	325,000	11
Total for Account 224				325,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	23,942	1
Accruals:		
Charged water department expense	27,213	2
Charged electric department expense		3
Charged sewer department expense	536	4
Other (explain):		
NONE		5
Total Accruals and other credits	27,749	
Taxes paid during year:		
County, state and local taxes	11,971	6
Social Security taxes	1,016	7
PSC Remainder Assessment	263	8
Other (explain):		
Moved to advance from village, 1998 tax equivalent, more than 1 year old	23,942	9
Total payments and other debits	37,192	
Balance end of year	14,499	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
Loan 1	300	150	375	75	2
Loan 2	338	169	422	85	3
Loan 3	2,582	1,291	3,208	665	4
Loan 4	2,520	1,260	3,150	630	5
Loan 5	0			0	6
Loan 6	0			0	7
Subtotal	5,740	2,870	7,155	1,455	
Other long-Term Debt (224)					
Nat'l Exchange Bank Loan	755	18,602	18,703	654	8
Subtotal	755	18,602	18,703	654	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	6,495	21,472	25,858	2,109	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	472,953	0	0	0	0	472,953	1
Add credits during year:							
For Services	982					982	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	473,935	0	0	0	0	473,935	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	23,800	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	23,800	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
MISCELLANEOUS	1,731	12
Total (Acct. 145):	1,731	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
ENGINEERING FEES FOR NEW ELEVATED TANK AND RESERVIOIR REPAIR-CONSTR N	35,216	15
Total (Acct. 183):	35,216	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
EMPLOYEE BENEFITS & INSURANCE 1999	2,813	16
LOAN FROM VILLAGE	25,000	17
MISCELLANEOUS	2,795	18
Total (Acct. 233):	30,608	
Other Deferred Credits (253):		
NONE		19
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,243,871	0	0	0	1,243,871	1
Materials and Supplies	6,725	0	0	0	6,725	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	239,062	0	0	0	239,062	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	473,444	0	0	0	473,444	6
Other (specify):					0	7
Average Net Rate Base	538,090	0	0	0	538,090	
Net Operating Income	27,234	0	0	0	27,234	8
Net Operating Income as a percent of						
Average Net Rate Base	5.06%	N/A	N/A	N/A	5.06%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	92,158	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	28,232	3
Other (Specify):		4
Total Average Proprietary Capital	120,390	
Net Income		
Net Income	6,502	5
Percent Return on Proprietary Capital	5.40%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

One residential customer was added during 1999.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Time spent by PSC for new elevated tank construction. Construction will begin in 2000

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Income Statement (Page F-01)

Account 430: Debt was forgiven by village resolution effective 7/1/1999. Therefore only one half year interest was recorded in 1999.

Industrial sales decreased \$16,207 or 51% from last year. Wilman Industries slowed production and worked a shorter work week in 1999. JM Bruce Foundry also experienced difficulties and worked less. They closed their company permanently the end of January 2000.

Balance Sheet (Page F-05)

Account 183: The balance in this account consists of engineering fees for a new water tower and a cap for the reservoir. Both projects will begin construction in 2000. A construction docket number has been received from the PSC. When construction is completed, the costs will be reclassified to the proper fixed asset accounts.

Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Not all advances from village were charged interest by the village.

Interest Accrued (Acct. 237) (Page F-16)

1998 interest accrued on the advances with interest in the amount of \$5,739 was moved to advance from municipality because it was more than one year old. This amount is reflected in the interest paid column of the various notes.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

July 14, 2000

Mrs. Karen Otte, Clerk Treasurer
Cedar Grove Municipal Water Utility
22 Willow Avenue
Cedar Grove, WI 53013-9999

1999 Analytical Review DWCCA-1010-ELE

Dear Mrs. Otte:

The Public Service Commission (Commission) is in the process of completing an analytical review of your utility's 1999 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted \$2,795 reported in Account 233, Payables to Municipality, Balance Sheet End of Year Account Balances schedule, described as "miscellaneous." Please provide slightly more detail describing this amount.
2. During our review, we noted \$148,517 reported in Account 200, Capital Paid in by Municipality, described as "various advances from village 1959-1992 forgiven." Please confirm these advances were for loan principal payments or utility plant and were not for operating expenses or interest payments.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. If it is convenient for you to respond by e-mail, please do so. My e-mail address is engele@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\1010.doc

cc: Mr. Paul Dekker, Superintendent

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	148,403	1
Total Sales of Water	148,403	
Other Operating Revenues		
Forfeited Discounts (470)	219	2
Other Water Revenues (474)	2,211	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	2,430	
Total Operating Revenues	150,833	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	53,412	5
General Operating Expenses (680-690)	15,711	6
Total Operation and Maintenance Expenses	69,123	
Other Operating Expenses		
Depreciation Expense (403)	27,263	7
Amortization Expense (404)		8
Taxes (408)	27,213	9
Total Other Operating Expenses	54,476	
Total Operating Expenses	123,599	
NET OPERATING INCOME	27,234	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	569	37,599	76,084	4
Commercial	47	5,171	9,047	5
Industrial	14	15,332	15,428	6
Total Metered Sales to General Customers (461)	630	58,102	100,559	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		43,155	8
Other Sales to Public Authorities (464)	18	2,426	4,689	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	649	60,528	148,403	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	43,155	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	43,155	
Forfeited Discounts (470):		
Customer late payment charges	219	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	219	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,111	7
Other (specify):		
MISCELLANEOUS	100	8
Total Other Water Revenues (474)	2,211	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	9,963	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	9,340	3
Chemicals (630)	14,379	4
Supplies and Expenses (640)	8,640	5
Repairs of Water Plant (650)	9,615	6
Transportation Expenses (660)	1,475	7
Total Plant Operation and Maintenance Expenses	53,412	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	3,000	8
Office Supplies and Expenses (681)	1,199	9
Outside Services Employed (682)	5,154	10
Insurance Expense (684)	1,603	11
Employees Pensions and Benefits (686)	4,247	12
Regulatory Commission Expenses (688)	213	13
Miscellaneous General Expenses (689)	295	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	15,711	
Total Operation and Maintenance Expenses	69,123	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		26,470	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		536	2
Net property tax equivalent		25,934	
Social Security		1,016	3
PSC Remainder Assessment		263	4
Other (specify): NONE			5
Total tax expense		27,213	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195188				3
County tax rate	mills		6.018310				4
Local tax rate	mills		9.566921				5
School tax rate	mills		10.785741				6
Voc. school tax rate	mills		1.591143				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.157303				10
Less: state credit	mills		1.634313				11
Net tax rate	mills		26.522990				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.566921				14
Combined School Tax Rate	mills		12.376884				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.943805				17
Total Tax Rate	mills		28.157303				18
Ratio of Local and School Tax to Total	dec.		0.779329				19
Total tax net of state credit	mills		26.522990				20
Net Local and School Tax Rate	mills		20.670137				21
Utility Plant, Jan. 1	\$	1,241,758	1,241,758				22
Materials & Supplies	\$	8,005	8,005				23
Subtotal	\$	1,249,763	1,249,763				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,249,763	1,249,763				26
Assessment Ratio	dec.		1.024653				27
Assessed Value	\$	1,280,573	1,280,573				28
Net Local & School Rate	mills		20.670137				29
Tax Equiv. Computed for Current Year	\$	26,470	26,470				30
Tax Equivalent per 1994 PSC Report	\$	11,980					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	26,470					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	942		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	114,032		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	114,974	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,121		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,805		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,350		20
Total Pumping Plant	376,276	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,083		23
Total Water Treatment Plant	3,083	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	417		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			942	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			114,032	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	114,974	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,121	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			167,805	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,350	20
Total Pumping Plant	0	0	376,276	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,083	23
Total Water Treatment Plant	0	0	3,083	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			417	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	9,660		26
Transmission and Distribution Mains (343)	541,632		27
Fire Mains (344)	0		28
Services (345)	84,994	982	29
Meters (346)	50,646	4,492	30
Hydrants (348)	52,524		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	739,873	5,474	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,597		35
Computer Equipment (372.1)	1,398		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	3,557		38
Other Tangible Property (390)	0		39
Total General Plant	7,552	0	
Total utility plant in service directly assignable	1,241,758	5,474	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,241,758	5,474	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			9,660	26
Transmission and Distribution Mains (343)			541,632	27
Fire Mains (344)			0	28
Services (345)			85,976	29
Meters (346)	1,247		53,891	30
Hydrants (348)			52,524	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	1,247	0	744,100	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,597	35
Computer Equipment (372.1)			1,398	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			3,557	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	7,552	
Total utility plant in service directly assignable	1,247	0	1,245,985	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,247	0	1,245,985	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			5,793	5,793	1
February			5,549	5,549	2
March			5,382	5,382	3
April			4,592	4,592	4
May			5,255	5,255	5
June			5,870	5,870	6
July			6,971	6,971	7
August			5,848	5,848	8
September			6,202	6,202	9
October			4,890	4,890	10
November			4,728	4,728	11
December			4,892	4,892	12
Total for year	0	0	65,972	65,972	
Less: Measured or estimated water used in main flushing and water treatment during year				1,200	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				64,772	16
Less: Water sold				60,528	17
Losses and unaccounted for				4,244	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				362	21
Date of maximum: 9/14/1999					22
Cause of maximum:					23
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year				110	24
Date of minimum: 3/6/1999					25
Total KWH used for pumping for the year				151,126	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
204 NORTH MAIN	1	570	12	500,000	Yes	1
22 WILLOW AVENUE	2	670	15	500,000	Yes	2
270 EAST UNION AVENUE	3	527	13	500,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP	NO 1	NO 2	1
Location	204 NORTH MAIN	204 NORTH MAIN	22 WILLOW AVENUE	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	WIENMAN	AMERICAN	LAYNE	5
Year Installed	1998	1989	1960	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	300	350	8
Pump Motor or Standby Engine Mfr	CENTURY	US MOTOR	ALLIS CHALMERS	9
Year Installed	1970	1989	1960	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	50	30	40	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 3			14
Location	270 EAST UNION			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	1997			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	350			21
Pump Motor or Standby Engine Mfr	KOHLER FORD			22
Year Installed	1997			23
Type	ELECTRIC			24
Horsepower	75			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO 1	NO 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1932	1932	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	135	6
Total capacity in gallons	75,000	60,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	4.000	350	0	0	0	350	1
M	S	6.000	22,458	0	0	0	22,458	2
P	S	6.000	935	0	0	0	935	3
M	S	8.000	7,964	0	0	0	7,964	4
P	S	8.000	11,111	0	0	0	11,111	5
P	S	12.000	462	0	0	0	462	6
Total Within Municipality			43,280	0	0	0	43,280	
Total Utility			43,280	0	0	0	43,280	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	473	0	0	0	473	29	1
M	1.000	208	1	0	0	209	33	2
M	1.250	5	0	0	0	5		3
M	1.500	5	0	0	0	5		4
P	2.000	1	0	0	0	1		5
M	2.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1	1	7
P	8.000	1	0	0	0	1		8
Total Utility		697	1	0	0	698	63	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	666	84	40	0	710	0	1
1.000	21	1	0	0	22	0	2
1.500	5	0	3	0	2	0	3
2.000	2	0	0	0	2	0	4
3.000	5	0	0	(2)	3	0	5
4.000	1	0	0	1	2	0	6
Total:	700	85	43	(1)	741	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	568	34	10	11	0	87	710	1
1.000	1	13	2	3	1	2	22	2
1.500	0	0	0	1	0	1	2	3
2.000	0	0	1	1	0	0	2	4
3.000	0	0	1	1	1	0	3	5
4.000	0	0	0	1	0	1	2	6
Total:	569	47	14	18	2	91	741	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	100				100	2
Total Fire Hydrants	100	0	0	0	100	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	100
Number of distribution system valves end of year:	132
Number of distribution valves operated during year:	66

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 620: Gallons pumped decreased from previous year.

Account 640: Water testing \$3,336

Public drinking water analysis \$520

Inventory adjustment \$2,560

The above are changes occurring during 1999

Water Services (Page W-16)

Service was paid by customer, recorded at actual cost.

Meters (Page W-17)

The utility did not test any meters in 1999.

The adjustment of meters was made to reconcile to meters on hand 12/31/99.
